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Review of the  
Department Head Transition

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# OFFICE OF THE DISTRICT ATTORNEY:

A Review of the  
Department Head Transition

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April 7, 2004





CITY AND COUNTY OF SAN FRANCISCO  
OFFICE OF THE CONTROLLER

Ed Harrington  
Controller

Monique Zmuda  
Deputy Controller

April 7, 2004

Audit Number 03021

Kamala Harris, District Attorney  
Office of the District Attorney  
Hall of Justice  
850 Bryant Street, Room 325  
San Francisco, CA 94103

Dear Ms. Harris:

The Office of the Controller presents its report concerning the department head transition at the Office of the District Attorney (District Attorney). You were elected as the new district attorney of the City and County of San Francisco effective January 8, 2004, to replace former District Attorney Terence Hallinan, who left office effective the same date.

The District Attorney properly transferred authority, assets, and funds upon the transition of the district attorney. The District Attorney also properly executed other procedures in the transition of the district attorney, including processing payroll transactions.

Respectfully submitted,

Ed Harrington  
Controller



# INTRODUCTION

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## BACKGROUND

As part of the responsibilities of the Office of the Controller (Controller) to ensure that the City and County of San Francisco (City) properly safeguards its assets, the Controller's Audits Division conducted a review of the department head transition at the Office of the District Attorney (District Attorney). Kamala Harris was elected district attorney effective January 8, 2004, to replace former District Attorney Terence Hallinan, who left office on the same date.

## SCOPE AND METHODOLOGY

The purpose of our audit was to determine whether the District Attorney followed proper procedures in the transition from former District Attorney Terence Hallinan to current District Attorney Kamala Harris. We determined whether the District Attorney canceled signatory authority for the former district attorney and whether the current district attorney was added as a signatory authority to the funds. We determined whether the District Attorney's office properly computed pay transactions during the transition period. We also determined whether all city assets under the control of the former district attorney were returned. Finally, we determined whether all of the former district attorney's travel advances and personal expenses were liquidated. In conducting the audit, we interviewed the staff at the District Attorney's office and other city departments and obtained supporting documents, when appropriate.



# AUDIT RESULTS

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## THE OFFICE OF THE DISTRICT ATTORNEY PROPERLY EXECUTED PROCEDURES IN THE TRANSITION OF ITS DEPARTMENT HEAD

The District Attorney properly ensured that the former district attorney returned all city assets he had held and properly recorded all assets assigned to the new district attorney. The District Attorney also properly canceled the former district attorney's authority to sign city documents, and established the new district attorney's signatory authority. In addition, the District Attorney's office correctly computed payroll transactions for both the former and current district attorney.

We conducted this review according to standards established by the Institute of Internal Auditors. We limited our review to those areas specified in the audit scope section of this report.

Staff: Helen Vo



OFFICE OF THE DISTRICT ATTORNEY  
RESPONSE TO THE AUDIT:

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CITY AND COUNTY OF SAN FRANCISCO



KAMALA D. HARRIS  
District Attorney

OFFICE OF THE DISTRICT ATTORNEY

Teresa Y. Serata  
Chief Financial Officer

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April 6, 2004

Edward Harrington, Controller  
City Hall - Room 316  
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San Francisco, CA 94102-4694

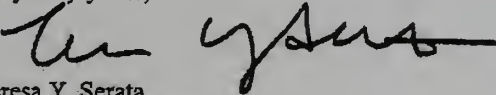
Re: Response to the Controller's Office Audit of the Cash Revolving Fund January 1, 2003  
through December 31, 2003 and Review of the Department Head Transition

Dear Mr. Harrington:

I have reviewed your draft reports and management letters concerning the District Attorney's Office cash revolving fund audit for the period January 1, 2003 through December 31, 2003 and the department head transition audit. We concur with your reports and recommendations.

I commend your staff for the professional manner in which they conducted their audit.

Very truly yours,

  
Teresa Y. Serata  
Chief Financial Officer

cc: Kamala Harris, District Attorney  
Martha Knutzen, Law Office Manager



cc: Mayor  
Board of Supervisors  
Civil Grand Jury  
Budget Analyst  
Public Library  
KPMG LLP





